

Fund Balance Analysis Fiscal Year 2007 - 2008

Fund Description	Fund #	Beginning Fund Balance Estimated	Total Revenues & Transfers Adopted*	Total Expenditures & Transfers Adopted	Ending Fund Balance Estimated
General Fund	101	\$ 22,576,508	\$ 32,868,495	\$ 34,272,558	\$ 21,172,445
Gas Tax	204	184,937	1,097,000	1,222,938	58,999
Drug Enforcement	205	5,501	10,000	10,000	5,501
Lighting and Landscaping District	207	3,235	2,787,695	2,787,695	3,235
Community Development Block Grant	208	1,306,990	327,954	402,978	1,231,966
Environmental Services	209	861,279	823,000	873,000	811,279
Supplemental Law Enforcement	210	3,456	-	-	3,456
Federal Aid Urban	211	152,527	-	50,000	102,527
State/Other Grants	212	-	1,321,500	1,321,500	-
T.D.A.	216	-	25,000	25,000	-
Other Federal Grants	218	-	7,500	7,500	-
RDA - Low and Moderate Housing	223	9,085,680	1,244,540	2,494,227	7,835,993
Parkland Dedication Trust	295	1,775,006	94,000	71,000	1,798,006
L.I.D. Debt Service	360, 367	107,207	55,138	55,138	107,207
RDA Debt Service	364	(1,551,622)	4,828,962	4,774,224	(1,496,884)
2002 C.O.P. Debt Service	366	8,433,560	874,157	874,157	8,433,560
1997 C.O.P. Debt Service	368	726	734,731	734,731	726
City C.O.P. Projects	431	65,298	-	-	65,298
RDA - Administration/Projects	434	1,170,786	579,631	579,631	1,170,786
Capital Projects	435	104,200	2,296,500	2,296,500	104,200
RDA - 2002 T.A.B. Projects	437	3,487,098	58,000	-	3,545,098
Motor Vehicle Pool	641 *	1,639,525	1,075,000	1,517,855	1,196,670
Information Technologies Pool	647 *	2,014,622	1,090,500	1,262,897	1,842,225
Workers' Compensation Trust	690 *	(1,266,261)	1,400,704	901,464	(767,021)
Heritage Theater Trust	693	151,623	-	-	151,623
Parks and Museum Trust	794	104,887	52,000	32,000	124,887
Senior Citizen Trust	797	32,135	5,680	5,680	32,135
Total		\$ 50,448,902	\$ 53,657,687	\$ 56,572,673	\$ 47,533,916

* Fund Balance represents total equity for the Internal Service Funds. Total revenues exclude beginning fund balance amounts of \$ 3,723,404 (operating and capital) and include \$ 100,000 of non-operating construction tax revenue.

Fund Balance Analysis Fiscal Year 2006 - 2007

Fund Description	Fund #	Beginning Fund Balance Actual	Total Revenues & Transfers Estimated	Total Expenditures & Transfers Estimated	Ending Fund Balance Estimated
General Fund	101	\$ 23,529,411	\$ 31,349,569	\$ 32,302,472	\$ 22,576,508
Gas Tax	204	185,747	1,180,640	1,181,450	184,937
Drug Enforcement	205	5,501	5,000	5,000	5,501
Lighting and Landscaping District	207	75,816	2,614,183	2,686,764	3,235
Community Development Block Grant	208	1,388,518	329,954	411,482	1,306,990
Environmental Services	209	916,925	723,000	778,646	861,279
State/Other Grants	212	(42,516)	562,654	520,138	-
T.D.A.	216	(24,330)	80,849	56,519	-
Other Federal Grants	218	(47,060)	505,403	458,343	-
RDA - Low and Moderate Housing	223	8,757,780	1,166,700	838,800	9,085,680
Parkland Dedication Trust	295	2,128,158	-	353,152	1,775,006
L.I.D. Debt Service	360, 367	107,207	52,430	52,430	107,207
RDA Debt Service	364	(1,748,044)	4,555,627	4,359,205	(1,551,622)
2002 C.O.P. Debt Service	366	8,433,560	880,356	880,356	8,433,560
1997 C.O.P. Debt Service	368	726	731,868	731,868	726
City C.O.P. Projects	431	73,179	-	7,881	65,298
RDA - Administration/Projects	434	1,988,914	530,391	1,348,519	1,170,786
Capital Projects	435	104,200	3,925,456	3,925,456	104,200
RDA - 2002 T.A.B. Projects	437	3,825,033	-	337,935	3,487,098
Motor Vehicle Pool	641 *	1,986,544	901,629	1,248,648	1,639,525
Information Technologies Pool	647 *	2,329,128	945,516	1,260,022	2,014,622
Workers' Compensation Trust	690 *	(1,093,975)	751,494	923,780	(1,266,261)
Heritage Theater Trust	693	151,623	-	-	151,623
Parks and Museum Trust	794	170,807	121,000	186,920	104,887
Senior Citizen Trust	797	32,135	5,680	5,680	32,135
Total		\$ 53,390,969	\$ 51,919,399	\$ 54,861,466	\$ 50,448,902

* Fund Balance represents total equity for the Internal Service Funds. Total revenues exclude beginning fund balance amounts of \$ 4,848,488 (operating and capital) and include \$ 20,000 of non-operating construction tax revenue.

**CITY OF CAMPBELL
GENERAL FUND (101)
REVENUES - EXPENDITURES - FUND BALANCES**

Description	04/05 Actual	05/06 Actual	06/07 Estimated	07/08 Adopted
Fund balance, July 1	\$ 27,280,905	\$ 23,793,966	\$ 23,529,411	\$ 22,576,508
REVENUES:				
Property Taxes	5,657,676	6,517,562	7,629,000	8,056,000
Sales and Use Taxes	9,973,506	9,346,984	10,288,000	10,597,000
Franchise and other taxes	2,857,976	3,338,042	2,957,000	3,840,000
Licenses and permits	1,529,633	2,169,838	1,329,000	1,446,000
Fines and forfeitures	272,670	297,357	313,000	314,000
Investment income	821,576	939,985	1,350,000	1,400,000
Intergovernmental revenues	998,563	480,306	564,096	490,311
Charges for services	3,596,656	3,468,623	3,500,000	3,472,652
Other revenues	2,050,358	2,188,173	2,350,000	2,185,750
Operating transfers-in	1,197,107	1,373,697	1,069,473	1,066,782
Total operating revenues	28,955,721	30,120,567	31,349,569	32,868,495
Residual equity transfers-in	-	-	-	-
Total revenues	28,955,721	30,120,567	31,349,569	32,868,495
EXPENDITURES:				
General government	10,706,183	10,074,641	10,879,931	11,398,556
Public Safety	16,037,686	15,765,192	16,251,718	16,743,304
Public Works	2,720,285	2,732,608	2,615,353	2,656,102
Operating transfers-out	1,586,635	1,550,709	1,655,470	2,864,596
Total operating expenditures	31,050,789	30,123,150	31,402,472	33,662,558
Capital transfers-out	1,391,871	261,972	900,000	610,000
Total expenditures	32,442,660	30,385,122	32,302,472	34,272,558

**CITY OF CAMPBELL
GENERAL FUND (101)
REVENUES - EXPENDITURES - FUND BALANCES**

<u>Description</u>	<u>04/05 Actual</u>	<u>05/06 Actual</u>	<u>06/07 Estimated</u>	<u>07/08 Adopted</u>
FUND BALANCES:				
Reserved for encumbrances	289,930	175,731	180,000	175,000
Reserved for vacations and sick leave	1,769,975	914,748	950,000	950,000
Reserved for LID street maintenance	342,756	192,756	192,756	152,000
Unreserved designated:				
Designated for capital improvements	2,055,493	3,843,535	2,087,037	1,343,815
Designated for carryover capital projects	3,428,985	2,986,133	3,900,000	3,900,000
Designated for economic fluctuations	6,850,000	6,000,000	6,000,000	6,000,000
Designated for emergencies	2,775,861	3,097,998	3,145,000	3,286,000
Designated for future advances RDA	2,000,000	1,800,000	1,600,000	1,400,000
Designated for street maintenance	-	-	-	-
Designated for liability insurance	427,824	265,508	315,000	315,000
Designated for construction tax	414,180	712,788	737,000	700,000
Designated for Community Center - operations	64,331	-	-	-
Designated for operations	1,387,931	1,000,000	1,000,000	1,000,000
Designated for Heritage Theater	644,099	515,085	469,085	470,000
Designated for unemployment & disability insurances	135,601	125,130	100,630	80,630
Designated for retirement pension fund	1,207,000	1,000,000	1,000,000	1,000,000
Designated for worker's compensation insurance	-	900,000	900,000	400,000
Total reserves or designations:	<u>23,793,966</u>	<u>23,529,412</u>	<u>22,576,508</u>	<u>21,172,445</u>
Fund balance - June 30	<u><u>\$ 23,793,966</u></u>	<u><u>\$ 23,529,411</u></u>	<u><u>\$ 22,576,508</u></u>	<u><u>\$ 21,172,445</u></u>

**CITY OF CAMPBELL
GAS TAX FUND (204)
REVENUES - EXPENDITURES - FUND BALANCES**

<u>Description</u>	<u>04/05 Actual</u>	<u>05/06 Actual</u>	<u>06/07 Estimated</u>	<u>07/08 Adopted</u>
Fund balance, July 1	\$ -	\$ 17,673	\$ 185,747	\$ 184,937
REVENUES:				
Special Gas Tax 2105	240,520	235,909	240,000	240,000
Special Gas Tax 2106	162,998	155,766	165,000	165,000
Special Gas Tax 2107	319,548	314,631	320,000	320,000
Special Gas Tax 2107.5	6,000	6,000	6,000	6,000
Proposition 42 Gas Tax	-	172,414	160,000	-
Other revenues	-	1,000	-	-
Operating transfers-in	298,673	284,681	289,640	366,000
Total revenues	<u>1,027,739</u>	<u>1,170,401</u>	<u>1,180,640</u>	<u>1,097,000</u>
EXPENDITURES:				
PW-Street Maintenance	964,442	950,762	1,132,572	1,172,348
Operating transfers-out	45,624	47,224	48,878	50,590
Total operating expenditures	<u>1,010,066</u>	<u>997,986</u>	<u>1,181,450</u>	<u>1,222,938</u>
Capital transfers-out	-	4,341	-	-
Total expenditures	<u>1,010,066</u>	<u>1,002,327</u>	<u>1,181,450</u>	<u>1,222,938</u>
FUND BALANCES:				
Reserved	17,673	810		
Unreserved, undesignated	<u>(17,673)</u>	<u>184,937</u>	<u>184,937</u>	<u>58,999</u>
Total reserves or designations	<u>-</u>	<u>185,747</u>	<u>184,937</u>	<u>58,999</u>
Fund balance - June 30	<u>\$ 17,673</u>	<u>\$ 185,747</u>	<u>\$ 184,937</u>	<u>\$ 58,999</u>

**CITY OF CAMPBELL
LIGHTING DISTRICT FUND (207)
REVENUES - EXPENDITURES - FUND BALANCES**

<u>Description</u>	<u>04/05 Actual</u>	<u>05/06 Actual</u>	<u>06/07 Estimated</u>	<u>07/08 Adopted</u>
Fund balance, July 1	\$ -	\$ 69,456	\$ 75,816	\$ 3,235
REVENUES:				
Lighting & Landscaping Assessments	1,098,021	1,101,438	1,120,000	1,110,000
Property tax	573,823	551,356	550,000	610,000
Insurance claims refund	44,122	7,709	15,000	15,000
Other revenues	7,020	4,232	-	18,000
Operating transfers-in	892,909	841,480	929,183	1,034,695
Total revenues	<u>2,615,895</u>	<u>2,506,215</u>	<u>2,614,183</u>	<u>2,787,695</u>
EXPENDITURES:				
PW-signals & lighting maintenance	580,680	558,150	636,954	729,210
PW-Park Maintenance	1,665,759	1,676,205	1,768,065	1,958,485
Operating transfers-out	300,000	265,500	231,745	100,000
Capital transfers-out	-	-	50,000	-
Total expenditures	<u>2,546,439</u>	<u>2,499,855</u>	<u>2,686,764</u>	<u>2,787,695</u>
FUND BALANCES:				
Reserved for encumbrances	15,579	22,581	-	-
Reserved for vacation and sick leave	53,877	53,235	53,235	53,235
Unreserved	(69,456)		(50,000)	(50,000)
Total reserves or designations:	<u>-</u>	<u>75,816</u>	<u>3,235</u>	<u>3,235</u>
Fund balance - June 30	<u>\$ 69,456</u>	<u>\$ 75,816</u>	<u>\$ 3,235</u>	<u>\$ 3,235</u>

CITY OF CAMPBELL
HOUSING & COMMUNITY DEVELOPMENT ACT FUND (208)
REVENUES - EXPENDITURES - FUND BALANCES

Description	04/05 Actual	05/06 Actual	06/07 Estimated	07/08 Adopted
Fund balance, July 1	\$1,356,064	\$1,325,660	\$1,388,518	\$1,306,990
REVENUES:				
Investment income	18,328	16,504	10,000	10,000
CDBG Grants	174,500	155,378	148,070	148,070
Other revenues	39,426	54,925	125,884	125,884
Operating transfers-in	6,000	66,263	46,000	44,000
Total revenues	<u>238,254</u>	<u>293,070</u>	<u>329,954</u>	<u>327,954</u>
EXPENDITURES:				
Housing	130,711	84,226	275,826	249,193
Rehabilitation	137,947	145,986	135,656	153,785
Total expenditures	<u>268,658</u>	<u>230,212</u>	<u>411,482</u>	<u>402,978</u>
FUND BALANCES:				
Reserved for loans receivable	1,254,804	1,230,515	1,280,515	1,230,515
Reserved for vacation and sick leave	23,635	23,749	23,800	23,900
Unreserved, designated	-	137,610	-	-
Unreserved, undesignated	47,221	(3,356)	2,675	(22,449)
Total reserves or designations:	<u>1,325,660</u>	<u>1,388,518</u>	<u>1,306,990</u>	<u>1,231,966</u>
Fund balance - June 30	<u>\$1,325,660</u>	<u>\$1,388,518</u>	<u>\$1,306,990</u>	<u>\$1,231,966</u>

CITY OF CAMPBELL
ENVIRONMENTAL SERVICES FUND (209)
REVENUES - EXPENDITURES - FUND BALANCES

<u>Description</u>	<u>04/05 Actual</u>	<u>05/06 Actual</u>	<u>06/07 Estimated</u>	<u>07/08 Adopted</u>
Fund balance, July 1	\$1,224,182	\$ 850,474	\$ 916,925	\$ 861,279
REVENUES:				
Solid waste fees	330,341	532,802	455,000	-
AB939 recycling	80,231	65,512	60,000	60,000
Storm water fees	198,800	198,800	198,000	198,000
Storm drain fees	31,055	75,757	10,000	10,000
Beverage container grant	-	10,434	-	-
Investment interest	6,938	5,326	-	-
Other revenue	297	-	-	-
Operating transfers-in	-	-	-	555,000
Total revenues	<u>647,662</u>	<u>888,631</u>	<u>723,000</u>	<u>823,000</u>
EXPENDITURES:				
Operating transfers-out	<u>697,900</u>	<u>817,900</u>	<u>723,000</u>	<u>873,000</u>
Total operating expenditures	<u>697,900</u>	<u>817,900</u>	<u>723,000</u>	<u>873,000</u>
Capital transfers-out	<u>323,470</u>	<u>4,280</u>	<u>55,646</u>	<u>-</u>
Total expenditures	<u>1,021,370</u>	<u>822,180</u>	<u>778,646</u>	<u>873,000</u>
FUND BALANCES:				
Unreserved, designated	54,643	131,723	131,723	131,723
Unreserved, undesignated	<u>795,831</u>	<u>785,202</u>	<u>729,556</u>	<u>679,556</u>
Subtotal reserves or designations:	<u>850,474</u>	<u>916,925</u>	<u>861,279</u>	<u>811,279</u>
Fund balance - June 30	<u><u>\$ 850,474</u></u>	<u><u>\$ 916,925</u></u>	<u><u>\$ 861,279</u></u>	<u><u>\$ 811,279</u></u>

**CITY OF CAMPBELL
REDEVELOPMENT AGENCY FUND (223)
REVENUES - EXPENDITURES - FUND BALANCES**

<u>Description</u>	<u>04/05 Actual</u>	<u>05/06 Actual</u>	<u>06/07 Estimated</u>	<u>07/08 Adopted</u>
Fund balance, July 1	\$6,983,878	\$7,929,752	\$8,757,780	\$9,085,680
REVENUES:				
Property tax	1,067,138	1,037,965	1,027,950	1,119,540
Investment income	152,328	194,775	125,000	125,000
Charges for services	-	-	13,750	-
Total revenues	<u>1,219,466</u>	<u>1,232,740</u>	<u>1,166,700</u>	<u>1,244,540</u>
EXPENDITURES:				
RDA Housing	228,672	232,104	158,961	154,151
Housing grant & loans	-	-	400,000	2,244,579
Operating transfers-out	<u>44,920</u>	<u>172,608</u>	<u>96,489</u>	<u>95,497</u>
Total operating expenditures	<u>273,592</u>	<u>404,712</u>	<u>655,450</u>	<u>2,494,227</u>
Capital transfers-out	-	-	183,350	-
Total expenditures	<u>273,592</u>	<u>404,712</u>	<u>838,800</u>	<u>2,494,227</u>
FUND BALANCES:				
Reserved for loans receivable	2,757,927	2,795,425	3,045,425	2,950,000
Reserved, other	1,781,061	99,306	100,000	100,000
Unreserved, undesignated	<u>3,390,764</u>	<u>5,863,049</u>	<u>5,940,255</u>	<u>4,785,993</u>
Subtotal reserves or designations:	<u>7,929,752</u>	<u>8,757,780</u>	<u>9,085,680</u>	<u>7,835,993</u>
Fund balance - June 30	<u>\$7,929,752</u>	<u>\$8,757,780</u>	<u>\$9,085,680</u>	<u>\$7,835,993</u>

CITY OF CAMPBELL
1915 ACT BOND FUND (360 & 367)
REVENUES - EXPENDITURES - FUND BALANCES

<u>Description</u>	<u>04/05 Actual</u>	<u>05/06 Actual</u>	<u>06/07 Estimated</u>	<u>07/08 Adopted</u>
Fund balance, July 1	\$ 103,483	\$ 120,653	\$ 107,207	\$ 107,207
REVENUES:				
Special assessments	73,952	56,336	52,430	55,138
Investment income	115	159	-	-
Total revenues	<u>74,067</u>	<u>56,495</u>	<u>52,430</u>	<u>55,138</u>
EXPENDITURES:				
Principal retirement	30,000	45,000	30,000	35,000
Interest and fiscal charges	22,710	20,074	17,430	15,138
Other charges	3,187	3,867	4,000	4,000
Operating transfers-out	1,000	1,000	1,000	1,000
Total expenditures	<u>56,897</u>	<u>69,941</u>	<u>52,430</u>	<u>55,138</u>
FUND BALANCES:				
Designated for debt service	<u>120,653</u>	<u>107,207</u>	<u>107,207</u>	<u>107,207</u>
Total reserves or designations:	<u>120,653</u>	<u>107,207</u>	<u>107,207</u>	<u>107,207</u>
Fund balance - June 30	<u>\$ 120,653</u>	<u>\$ 107,207</u>	<u>\$ 107,207</u>	<u>\$ 107,207</u>

**CITY OF CAMPBELL
REDEVELOPMENT AGENCY FUND (364)
REVENUES - EXPENDITURES - FUND BALANCES**

Description	04/05 Actual	05/06 Actual	06/07 Estimated	07/08 Adopted
Fund balance, July 1	\$ (2,730,419)	\$ (2,090,894)	\$ (1,748,044)	\$ (1,551,622)
Adjustment - from long term debt	-	-	-	-
Fund balance - adjusted	<u>(2,730,419)</u>	<u>(2,090,894)</u>	<u>(1,748,044)</u>	<u>(1,551,622)</u>
REVENUES:				
Property tax	4,268,551	4,151,860	4,230,627	4,503,962
Investment income	187,327	238,873	125,000	125,000
Bond proceeds and issuance premium	12,625,712	-	-	-
Operating transfers-in	200,000	200,000	200,000	200,000
Total revenues	<u>17,281,590</u>	<u>4,590,733</u>	<u>4,555,627</u>	<u>4,828,962</u>
EXPENDITURES:				
Inter-governmental	1,109,721	1,546,096	1,707,220	1,800,000
Debt service-principal retirement	390,000	530,000	735,120	756,330
Debt service-interest and fiscal charges	2,004,917	1,644,694	1,661,161	1,682,009
Debt service-other charges	260,682	24,820	8,300	8,300
Payment to refund bond escrow agent	12,037,854	-	-	-
Operating transfers-out	838,891	502,273	247,404	527,585
Total expenditures	<u>16,642,065</u>	<u>4,247,883</u>	<u>4,359,205</u>	<u>4,774,224</u>
FUND BALANCES:				
Designated for debt service	<u>(2,090,894)</u>	<u>(1,748,044)</u>	<u>(1,551,622)</u>	<u>(1,496,884)</u>
Total reserves or designations:	<u>(2,090,894)</u>	<u>(1,748,044)</u>	<u>(1,551,622)</u>	<u>(1,496,884)</u>
Fund balance - June 30	<u>\$ (2,090,894)</u>	<u>\$ (1,748,044)</u>	<u>\$ (1,551,622)</u>	<u>\$ (1,496,884)</u>

Note: Fund balances are negative due to a long term advance payable to the City. Payments to be made from future tax increment.

CITY OF CAMPBELL
C.O.P. DEBT SERVICE FUND (366)
REVENUES - EXPENDITURES - FUND BALANCES

Description	04/05 Actual	05/06 Actual	06/07 Estimated	07/08 Adopted
Fund balance, July 1	\$8,894,790	\$8,667,090	\$8,433,560	\$8,433,560
REVENUES:				
Interest payments	153,633	149,322	142,315	135,609
Debt service reimbursement from RDA	400,000	400,000	400,000	400,000
Principal repayment	(18,630)	(18,630)	221,490	225,630
Operating transfers-in	115,166	114,059	116,551	112,918
Total revenues	<u>650,169</u>	<u>644,751</u>	<u>880,356</u>	<u>874,157</u>
EXPENDITURES:				
Principal repayments	505,000	520,000	535,000	545,000
Interest and fiscal charges	371,094	358,281	343,756	327,557
Bond issuance costs and agent fees	1,775	-	1,600	1,600
Total expenditures	<u>877,869</u>	<u>878,281</u>	<u>880,356</u>	<u>874,157</u>
FUND BALANCES:				
Reserved	8,667,090	8,433,560	8,433,560	8,433,560
Total reserves or designations:	<u>8,667,090</u>	<u>8,433,560</u>	<u>8,433,560</u>	<u>8,433,560</u>
Fund balance - June 30	<u>\$8,667,090</u>	<u>\$8,433,560</u>	<u>\$8,433,560</u>	<u>\$8,433,560</u>

CITY OF CAMPBELL
1997 C.O.P. DEBT SERVICE FUND (368)
REVENUES - EXPENDITURES - FUND BALANCES

<u>Description</u>	<u>04/05 Actual</u>	<u>05/06 Actual</u>	<u>06/07 Adopted</u>	<u>07/08 Adopted</u>
Fund balance, July 1	\$ -	\$ -	\$ 726	\$ 726
REVENUES:				
Investment income	285,258	285,487	283,618	283,618
Other revenue	18,630	18,630	18,630	18,630
Operating transfers-in	431,938	430,477	429,620	432,483
Total revenues	<u>735,826</u>	<u>734,594</u>	<u>731,868</u>	<u>734,731</u>
EXPENDITURES:				
Principal retirement	45,000	45,000	45,000	50,000
Interest and fiscal charges	690,826	688,868	686,868	684,731
Total expenditures	<u>735,826</u>	<u>733,868</u>	<u>731,868</u>	<u>734,731</u>
FUND BALANCES:				
Unreserved, designated	-	726	726	726
Total reserves or designations:	<u>-</u>	<u>726</u>	<u>726</u>	<u>726</u>
Fund balance - June 30	<u>\$ -</u>	<u>\$ 726</u>	<u>\$ 726</u>	<u>\$ 726</u>

CITY OF CAMPBELL
CAPITAL PROJECTS - RDA FUND (434)
REVENUES - EXPENDITURES - FUND BALANCES

<u>Description</u>	<u>04/05 Actual</u>	<u>05/06 Actual</u>	<u>06/07 Estimated</u>	<u>07/08 Adopted</u>
Fund balance, July 1	\$2,300,687	\$1,838,914	\$ 1,988,914	\$1,170,786
REVENUES:				
Investment income	38,904	42,350	25,000	25,000
Other Revenue	11,671	150,000	280,000	50,875
Operating transfers-in	-	482,041	225,391	503,756
Total revenues	<u>50,575</u>	<u>674,391</u>	<u>530,391</u>	<u>579,631</u>
EXPENDITURES:				
RDA Administration	305,290	332,162	377,377	407,620
Operating transfers-out	177,556	162,439	168,713	172,011
Total operating expenditures	<u>482,846</u>	<u>494,601</u>	<u>546,090</u>	<u>579,631</u>
Capital transfers-out	29,502	29,790	802,429	-
Total expenditures	<u>512,348</u>	<u>524,391</u>	<u>1,348,519</u>	<u>579,631</u>
FUND BALANCES:				
Unreserved, designated for projects	1,838,914	1,988,914	1,170,786	1,170,786
Total reserves or designations:	<u>1,838,914</u>	<u>1,988,914</u>	<u>1,170,786</u>	<u>1,170,786</u>
Fund balance - June 30	<u>\$1,838,914</u>	<u>\$1,988,914</u>	<u>\$ 1,170,786</u>	<u>\$1,170,786</u>

**CITY OF CAMPBELL
CAPITAL PROJECTS FUND (435)
REVENUES - EXPENDITURES - FUND BALANCES**

<u>Description</u>	<u>04/05 Actual</u>	<u>05/06 Actual</u>	<u>06/07 Estimated</u>	<u>07/08 Adopted</u>
Fund balance, July 1	\$ 162,912	\$ 85,498	\$ 104,200	\$ 104,200
REVENUES:				
Project revenues	132,960	297,558	571,235	350,000
Capital transfers-in	4,398,426	3,307,177	3,354,221	1,946,500
Total revenues	<u>4,531,386</u>	<u>3,604,735</u>	<u>3,925,456</u>	<u>2,296,500</u>
EXPENDITURES:				
Capital outlay	4,608,800	3,586,033	3,925,456	2,296,500
Total expenditures	<u>4,608,800</u>	<u>3,586,033</u>	<u>3,925,456</u>	<u>2,296,500</u>
FUND BALANCES:				
Reserved	625,699	104,200	104,200	104,200
Unreserved, undesignated	(540,201)	-	-	-
Total reserves or designations:	<u>85,498</u>	<u>104,200</u>	<u>104,200</u>	<u>104,200</u>
Fund balance - June 30	<u>\$ 85,498</u>	<u>\$ 104,200</u>	<u>\$ 104,200</u>	<u>\$ 104,200</u>

CITY OF CAMPBELL
MOTOR VEHICLE POOL FUND (641)
REVENUE - EXPENSES - RETAINED EARNINGS

<u>Description</u>	<u>04/05 Actual</u>	<u>05/06 Actual</u>	<u>06/07 Estimated</u>	<u>07/08 Adopted</u>
Retained earnings at beginning of year	<u>\$1,840,719</u>	<u>\$1,732,659</u>	<u>\$ 1,531,778</u>	<u>\$ 1,184,759</u>
Retained earnings, restated	<u>1,840,719</u>	<u>1,732,659</u>	<u>1,531,778</u>	<u>1,184,759</u>
REVENUES:				
Users fees and charges	841,341	718,490	866,629	950,000
Other revenue	8,192	6,375	25,000	10,000
Gain (loss) from sale of assets	5,302	16,211	10,000	10,000
Contributed capital	11,026	-	-	-
Operating transfers - in	-	-	-	105,000
Total revenues	<u>865,861</u>	<u>741,076</u>	<u>901,629</u>	<u>1,075,000</u>
EXPENSES:				
Personnel services	271,535	287,049	297,452	330,014
Services and supplies	391,479	381,002	601,196	887,841
Depreciation	249,881	223,906	300,000	250,000
Operating transfers-out	50,000	50,000	50,000	50,000
Total operating expenses	<u>962,895</u>	<u>941,957</u>	<u>1,248,648</u>	<u>1,517,855</u>
Total expenses	<u>962,895</u>	<u>941,957</u>	<u>1,248,648</u>	<u>1,517,855</u>
Net income (loss)	<u>(97,034)</u>	<u>(200,881)</u>	<u>(347,019)</u>	<u>(442,855)</u>
EQUITY:				
Retained earnings at end of the year	1,732,659	1,531,778	1,184,759	741,904
Contributed capital	<u>454,766</u>	<u>454,766</u>	<u>454,766</u>	<u>454,766</u>
Total equity	<u><u>\$2,187,425</u></u>	<u><u>\$1,986,544</u></u>	<u><u>\$ 1,639,525</u></u>	<u><u>\$ 1,196,670</u></u>

CITY OF CAMPBELL
INFORMATION TECHNOLOGIES FUND (647)
REVENUES - EXPENSES - RETAINED EARNINGS

Description	04/05 Actual	05/06 Actual	06/07 Estimated	07/08 Adopted
Retained earnings at beginning of year	\$1,799,518	\$1,464,197	\$ 951,904	\$ 637,398
REVENUES:				
Users fees and charges	1,043,472	744,900	944,900	1,050,000
Capital contributions	18,157	30,690	-	-
Other income	9,305	-	-	-
Operating transfers-in	-	370	616	40,500
Total revenues	<u>1,070,934</u>	<u>775,960</u>	<u>945,516</u>	<u>1,090,500</u>
EXPENSES:				
Personnel Services	-	-	-	498,761
Services and supplies	998,883	843,488	878,045	352,525
Depreciation	368,540	393,400	361,302	390,936
Operating transfers-out	20,675	20,675	20,675	20,675
Total expenses	<u>1,388,098</u>	<u>1,257,563</u>	<u>1,260,022</u>	<u>1,262,897</u>
Net income (loss)	<u>(317,164)</u>	<u>(481,603)</u>	<u>(314,506)</u>	<u>(172,397)</u>
EQUITY:				
Retained earnings at end of the year -				
Reserved for capital replacement	1,464,197	951,904	637,398	465,001
Contributed capital	<u>1,346,534</u>	<u>1,377,224</u>	<u>1,377,224</u>	<u>1,377,224</u>
Total equity	<u>\$2,810,731</u>	<u>\$2,329,128</u>	<u>\$ 2,014,622</u>	<u>\$ 1,842,225</u>

**CITY OF CAMPBELL
WORKERS' COMPENSATION FUND (690)
REVENUES - EXPENSES - RETAINED EARNINGS**

<u>Description</u>	<u>04/05 Actual</u>	<u>05/06 Actual</u>	<u>06/07 Estimated</u>	<u>07/08 Adopted</u>
Retained earnings at beginning of year	\$ 215,206	\$ (488,319)	\$ (1,093,975)	\$ (1,266,261)
REVENUES:				
Charges to operating departments	511,429	483,845	751,494	900,704
Insurance claims reimbursements	-	207,992	-	-
Operating transfers-in	-	-	-	500,000
Total revenues	<u>511,429</u>	<u>691,837</u>	<u>751,494</u>	<u>1,400,704</u>
EXPENSES:				
Personnel services	27,821	29,810	30,703	31,422
Services and supplies	603,030	717,131	644,799	570,042
Change in accrual	584,103	450,552	248,278	300,000
Operating transfers-out	-	100,000	-	-
Total expenses	<u>1,214,954</u>	<u>1,297,493</u>	<u>923,780</u>	<u>901,464</u>
Net income (loss)	<u>(703,525)</u>	<u>(605,656)</u>	<u>(172,286)</u>	<u>499,240</u>
EQUITY:				
Retained earnings at end of year -				
Reserved for future claims	<u>\$ (488,319)</u>	<u>\$ (1,093,975)</u>	<u>\$ (1,266,261)</u>	<u>\$ (767,021)</u>